

**Commonwealth Edison Company**

**Depreciation Reserve By Plant Function for 2004**  
(In Thousands)

Witness: J. Hill

<u>Line No.</u>	<u>Description</u> (A)	<u>Transmission</u> (B)	<u>Distribution</u> (C)	<u>General</u> (D)
1	Beginning Balance - 1/1/2004 (1)	\$ (724,865)	\$ (4,247,627)	\$ (262,810)
2	Depreciation Expense (2)	(36,692)	(238,715)	(53,447)
3	Retirements (3)	6,227	63,457	39,985
4	Other Transfers & Adjustments (4)	<u>1,331</u>	<u>38,955</u>	<u>(14,877)</u>
5	Ending Balance - 12/31/2004	<u>\$ (753,999)</u>	<u>\$ (4,383,930)</u>	<u>\$ (291,149)</u>

Notes:

- (1) From page 2.
- (2) From Schedule C-12, page 2.
- (3) Adjusted to remove General Plant retirements shown on 2004 FERC Form 1, page 206-207 that relate to retirements charged to Account 111 - Accumulated Amortization.
- (4) Includes: removal cost, salvage, retirement work in progress, transportation expense and 2001 - 2003 depreciation expense effect of plant refunctionalization.

**Commonwealth Edison Company**

**Depreciation Reserve By Plant Function for 2003**  
(In Thousands)

Witness: J. Hill

<u>Line No.</u>	<u>Description</u> (A)	<u>Transmission</u> (B)	<u>Distribution</u> (C)	<u>General</u> (D)
1	Beginning Balance - 1/1/2003 (1)	\$ (706,275)	\$ (4,095,678)	\$ (290,660)
2	Depreciation Expense (2)	(32,356)	(226,292)	(48,709)
3	Retirements (3)	8,157	43,350	94,942
4	Other Transfers & Adjustments (4)	<u>5,609</u>	<u>30,993</u>	<u>(18,383)</u>
5	Ending Balance - 12/31/2003	<u>\$ (724,865)</u>	<u>\$ (4,247,627)</u>	<u>\$ (262,810)</u>

Notes:

- (1) From page 3.
- (2) From FERC Form 1, page 336.
- (3) Adjusted to remove General Plant retirements shown on 2003 FERC Form 1, page 206-207 that relate to retirements charged to Account 111 - Accumulated Amortization.
- (4) Includes: Removal Cost, Salvage, Retirement Work in Progress & Transportation Expense.

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**Depreciation Reserve By Plant Function for 2002**  
(In Thousands)

Witness: J. Hill

<u>Line No.</u>	<u>Description</u> (A)	<u>Transmission</u> (B)	<u>Distribution</u> (C)	<u>General</u> (D)
1	Beginning Balance - 1/1/2002 (1)	\$ (683,456)	\$ (3,927,869)	\$ (256,817)
2	Depreciation Expense (2)	(36,606)	(253,937)	(42,805)
3	Retirements (3)	12,428	49,214	20,264
4	Other Transfers & Adjustments (4)	<u>1,359</u>	<u>36,914</u>	<u>(11,302)</u>
5	Ending Balance - 12/31/2002	<u>\$ (706,275)</u>	<u>\$ (4,095,678)</u>	<u>\$ (290,660)</u>

Notes:

- (1) From page 4.
- (2) From FERC Form 1, page 336.
- (3) Adjusted to remove General Plant retirements shown on 2002 FERC Form 1, page 206-207 that relate to retirements charged to Account 111 - Accumulated Amortization.
- (4) Includes: Removal Cost, Salvage, Retirement Work in Progress, Transportation Expense & Highway Relocations.

**Commonwealth Edison Company**

**Depreciation Reserve By Plant Function for 2001**  
(In Thousands)

Witness: J. Hill

<u>Line No.</u>	<u>Description</u> (A)	<u>Transmission</u> (B)	<u>Distribution</u> (C)	<u>General</u> (D)
1	Beginning Balance - 1/1/2001 (1)	\$ (684,116)	\$ (3,825,481)	\$ (274,218)
2	Depreciation Expense (2)	(41,410)	(275,607)	(36,102)
3	Retirements (3)	3,726	145,790	21,628
4	Other Transfers & Adjustments (4)	<u>38,344</u>	<u>27,429</u>	<u>31,875</u>
5	Ending Balance - 12/31/2001	<u>\$ (683,456)</u>	<u>\$ (3,927,869)</u>	<u>\$ (256,817)</u>

Notes:

- (1) From 2000 FERC Form 1, page 219.
- (2) From FERC Form 1, page 336.
- (3) From FERC Form 1, page 206 .
- (4) Includes: Removal Cost, Salvage, Retirement Work in Progress, Transportation Expense, Refunctionalization Adjustments & Highway Relocations. Adjustments also reflect the transfer of the beginning of the year reserve balances related to the generation and other competitive businesses transferred from ComEd under the corporate restructuring which occurred in January 2001.